

I am writing to you regarding HB5175. Just as background information I am currently the Director of Finance for Stonington Public Schools. Prior to joining Stonington Public Schools I spent over two decades as the Director of Finance and Operations for Regional School District No. 17, Haddam-Killingworth, and then for almost a decade as the Assistant Executive Director for Finance & Operations at the Area Cooperative Educational Services, a regional education service center.

Section one of the proposed bill states in part "(a) All municipalities and all local boards of education shall have all their financial statements audited at least once annually and shall provide for audits in accordance with the provisions of sections 4-230 to 4-236, inclusive....."

Please be aware that Boards of Education do have their financial statements audited at least once every year. In a regional school district the audit is contracted for by the regional school district and is paid for by the regional school district with an independent auditor.

A local board of education has their financial statements audited in conjunction with the town's independent public auditor. There is an economy of scale when the local school district's financial statements are audited together with the towns. Towns usually pro-rate the costs of the audit and the local board of education pays its fair share of this combined audit.

In addition, any state and/or federal grants received by a regional school district, local board of education and a regional education service center must be audited as part of the grant requirement.

So I do not see the need for this section of the proposed bill. It will require added cost for the local boards of education and will cause confusion between the parties. And as stated above regional school districts and RESCs already have an independent audit done each year.

Section two of the proposed bill states, "Sec. 2. (NEW) (*Effective July 1, 2016*) Notwithstanding any provision of the general statutes or any special act, municipal charter, home rule ordinance or other ordinance, a town board of finance established pursuant to section 7-340 of the general statutes may increase, decrease or eliminate any noneducational expense set forth in a proposed budget by a local board of education."

This would now allow Boards of Finance to have partial control of an educational budget. With all due respect to Boards of Finance, they do not have the expertise and knowledge of the day to day operations of a local school district. I would suggest to you that Boards of Finance may have only finances in mind versus the educational interests of the children. And I would also suggest that an educational budget is just that an educational budget, There are no "noneducational expenses" in an education budget. If one is talking about facilities, maintenance or operational budgets I would argue that these budgets are directly related to the education of the students.

The students must be afforded an environment that is safe, clean, secure and promotes an environment that enhances the education of a student. We certainly do not want buildings that are not clean or not secure or whose environment is too hot or too cold for learning to take place.

We want students to be in an environment where they do not even think about the building environment.

And so who would know how to expend funds to ensure the environment is conducive to learning, the local school system and not a Board of Finance.

And I believe proposed bill would be in conflict with Section 10-220 of the CGS which defines the duties of the Board of Education to include “(a) Each local or regional board of education shall maintain good public elementary and secondary schools, implement the educational interests of the state as defined in section 10-4a **and provide such other educational activities as in its judgment will best serve the interests of the school districtand provide an appropriate learning environment for its students which includes (1) adequate instructional books, supplies, materials, equipment, staffing, facilities and technology, (2) equitable allocation of resources among its schools, (3) proper maintenance of facilities and (4) a safe school setting.** “ (bold added) To have another local board now have control over some expenses is counter productive, unwise and I would state would be detrimental to the students that we serve.

In addition, I am a resident of Old Lyme which is a regional school district just as Regional School District No. 4 whose constituents you represent. I am sure the elementary schools in your district which are not included in the Region 4 would not like to add additional funds to their budget to pay for an audit separate from the town's audit. This would be using funds on an audit which would be better spent on the students.

I thank you for taking time to read this email and I again urge not to forward this bill, HB5175.

Sincerely,

Gary

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